I hereby appoint the practitioners at CUSTOMER NO. 2292 as my attorneys or agents to prosecute this application and/or an international application based on this application and to transact all business in the United States Patent and Trademark Office connected therewith and in connection with the resulting patent based on instructions received from the entity who first sent the application papers to the practitioners, unless the inventor(s) or assignee provides said practitioners with a written notice to the contrary:

Send Correspondence to:

BIRCH, STEWART, KOLASCH & BIRCH, LLP or CUSTOMER NØ. 2292

P.O. Box 747 • Falls Church, Virginia 22040-0747

. . . Some Por

Telephone: (703) 205-8000 • Facsimile: (703) 205-8050

PLEASE NOTE: YOU MUST COMPLETE THE FOLLOWING:

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

1	such with a lase statements may jeopardize the v	andity of the application of any par	em Boaca aler	.on.					
ull Name of First or Sole Inventor; sert Name of Inventor asert Date This	GIVEN NAME/FAMILY NAME	INVENTOR'S SIGNATURE		DATE*					
Inventor Insert Date This Document is Signed	Masayoshi HANDA	masanoshi Ita	ad a	april 4, 2005					
nsert Residence nsert Citizenship →	Residence (City, State & Country)	-2	CITIŽENSHI						
	Himeji-shi, Hyogo 672-8076 Japan	TPX	Ja	apan					
nsert Mailing Address →	MAILING ADDRESS (Complete Street Address including City, State & Country) c/o Functional Polymers Research Laboratory, SUMITOMO SEIKA CHEMICALS CO., LTD., 1, Irifune-cho, Shikama-ku, Himeji-shi, Hyogo 672-8076 Japan								
ull Name of Second	GIVEN NAME/FAMILY NAME	INVENTOR'S SIGNATURE		DATE*					
Inventor, if any:	Yasuhiro NAWATA	Yasukiro hawa	ita/	april 5, 2005					
	Residence (City, State & Country)	(CITIZENSHI	P					
200	Himeji-shi, Hyogo 672-8076 Japan	TPX	Jaj	oan					
	MAILING ADDRESS (Complete Street Address including City, State & Country) c/o Functional Polymers Research Laboratory, SUMITOMO SEIKA CHEMICALS CO., LTD., 1, Irifune-cho, Shikama-ku, Himeji-shi, Hyogo 672-8076 Japan								
ull Name of Third	GIVEN NAME/FAMILY NAME	INVENTOR'S SIGNATURE		DATE*					
Inventor, if any: see above	GIVELVIVAMENTAMENTAME	INVENTORSSIGNATORE		DATE					
	Residence (City, State & Country)		CITIZENSHI	P					
	MAILING ADDRESS (Complete Street Address including City, State & Country)								
		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,							
ull Name of Fourth Inventor, if any: see above	GIVEN NAME/FAMILY NAME	INVENTOR'S SIGNATURE		DATE*					
	Residence (City, State & Country)		CITIZENSHI	P					
	MAILING ADDRESS (Complete Street Address including City, State & Country)								
ull Name of Fifth Inventor, if any: see above	GIVEN NAME/FAMILY NAME	INVENTOR'S SIGNATURE		DATE*					
	Residence (City, State & Country)		CITIZENSHI	P .					
	MAILING ADDRESS (Complete Street Address including City, State & Country)								
				E					
ull Name of Sixth Inventor, if any: see above	GIVEN NAME/FAMILY NAME	INVENTOR'S SIGNATURE		DATE*					
	Residence (City, State & Country)	-	CITIZENSHI	P					
	MAILING ADDRESS (Complete Street Address including City, State & Country)								
		•							

Page 2 of _ 2 (Rev. 12/19/01)

*DATE OF SIGNATURE

BIRCH, STEWART, KOLASCH & BIRCH, LLP P.O. Box 747 • Falls Church, Virginia 22040-0747 Telephone: (703) 205-8000 • Facsimile: (703) 205-8050

PLEASE NOTE: YOU MUST COMPLETE THE **FOLLOWING**

COMBINED DECLARATION AND POWER OF ATTORNEY FOR PATENT AND DESIGN APPLICATIONS

As a below named inventor, I hereby declare that: my residence, post office address and citizenship are as stated next to my name; that I verily believe that I am the original, first and sole inventor (if only one inventor is named below) or an original, first and joint inventor (if plural inventors are named below) of the subject matter which is claimed and for which a patent is sought on the invention entitled:

Insert Title:	WATER-ABSORBING RESIN COMPOSITION								
Fill in Appropriate	the specification of which is attached hereto. If not attached hereto,								
Information -	the specification was filed onas								
For Use Without	United States Application Number						;		
Specification						(if applicable) and/or			
Attached:	the specification	was filed on		21, 2003			_ as PCT		
	International Application Number PCT/JP200		03/014865	,					
	amended on (if applicable						plicable)		
	I hereby state that I have reviewed and understand the contents of the above-identified specification, including the claims, as amended by any amendment referred to above. I acknowledge the duty to disclose information which is material to patentability as defined in Title 37, Code of Federal Regulations, §1.56. I do not know and do not believe the same was ever known or used in the United States of America before my or our invention thereof, or patented or described in any printed publication in any country before my or our invention thereof or more than one year prior to this application, that the same was not in public use or on sale in the United States of America more than one year prior to this application, that the invention has not been patented or made the subject of an inventor's certificate issued before the date of this application in any country foreign to the United States of America on an application filed by me or my legal representative or assigns more than twelve months (six months for designs) prior to this application, and that no application for patent or inventor's certificate on this invention has been filed in any country foreign to the United States of America prior to this application by me or my legal representatives or assigns, except as follows. I hereby claim foreign priority benefits under Title 35, United States Code, §119(a)-(d) of any foreign application(s) for patent or inventor's certificate listed below and identified below any foreign application for patent or inventor's certificate having a filing date before that of the application on which priority is claimed:								
	Prior Foreign Application(s)				Priority (Claimed			
Insert Priority Information:	2002-381202	Japan	n	December 27,	, 2002	2 1			
(if appropriate)	(Number)	(Country)		(Month/Day/Ye	ear Filed)	Yes	No		
	((,		(, 54), 10	,		_		
	(Number)	(Country)		(Month/Day/Ye	ear Filed)	Yes	No		
	(Number)	(Country)		(Month/Day/Ye	ear Filed)	Yes	No		
	((=====,		(1.1011111, 04), 10					
									
	(Number)	(Country)		(Month/Day/Ye	ar Filed)	Yes	No		
	I hereby claim the benefit under Title 35, United States Code, §119(e) of any United States provisional applications(s) listed below								
			,	5117(0) or any 011111111	ruito providenti	-PP(0)			
Insert Provisional				. 					
Application(s): (if any)	(Application Number)		(Filing Date)	(Filing Date)					
	(Application Number)		(Filing Date)						
	All Foreign Applications, if any, for any Patent or Inventor's Certificate Filed More than 12 Months (6 Months for Designs) Prior to the Filing Date of This Application:								
	Country Application Number		r Da	te of Filing (Mont	h/Day/Year)				
Insert Requested Information: (if appropriate)									
	I hereby claim the benefit under Title 35, United States Code, \$120 of any United States and/or PCT application(s) listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States and/or PCT application in the manner provided by the first paragraph of Title 35, United States Code, \$112, I acknowledge the duty to disclose information which is material to the patentability as defined in Title 37, Code of Federal Regulations, \$1.56 which became available between the filing date of the prior application and the national or PCT international filing date of this application.								
Insert Prior U.S.				<u> </u>					
Application(s): (if any)	(Application Number	r)	(Filing Date)	(Sta	(Status - patented, pending, abandoned)		ned)		
Page 1 of 2 (Rev. 12/19/01)	(Application Number	*)	(Filing Date)	(Sta	atus - patented, pe	ending, abandor	ned)		